

Commission For Higher Education

-- Notes on Interpretation --

1. The data included in this document are "as funded" or "as appropriated"; they are not "actual". For most of higher education, this distinction is not important. For the most part, universities expend all that is appropriated. There are several areas where "as funded" may be different from "actual" data:
  - (a) Allocations are made from one appropriation line to another. The salient examples are "Program Start-up Fund," and "Enrollment Contingency Fund".
  - (b) State agencies, such as SSACI, where actual draw-downs of funds may not equal the appropriated amounts.
  - (c) Debt service appropriations, where universities (occasionally) do not draw down all that is appropriated.
2. The 1982 Special Session of the General Assembly began a series of appropriation adjustments whereby a portion of "intended" appropriations were delayed (i.e., not disbursed) until the following fiscal year. This necessitated the use of two sets of data: one for "intended" or "budgeted" appropriations (called square numbers internally), and one for apparent or legal appropriations (called "round" or "rolled" appropriations. This practice ended with the 1985 session, when the General Assembly caught up the delayed appropriations). By consent of most parties, only the former (i.e., "budgeted data") will be used for longitudinal or time-series data reporting. The Appendixes provide basic control totals for "rolled" appropriations for the years of interest.
3. Every effort has been made to report data in a fashion consistent with the State Budget Agency's "as passed" appropriation books. From time to time, various appropriation entries move from one functional area of the State's budget to another. When this happens, the statistics here mirror that change--that is, items which appear in the State's Higher Education function are reported here, those that do not are not. The only exception to this rule is the Program Start-up Fund.
4. Cash-funded Capital appropriations are split across the two years of the biennium for which they were first authorized.
5. Only the most recent appropriation decisions are included here. For example, if the 1983 General Assembly appropriates moneys for 1984-85, and these are subsequently modified by the 1984 General Assembly, the latter are reported. The Commission does maintain records on the results of intervening years, and these are available to interested parties.
6. For the historical period described herein, the most significant change in reporting appropriations is the inclusion of additional retirement funds in university base budgets, beginning in 1983-84. This reporting change is material, and will bias any historical time series which addresses university operating budgets. In brief, appropriations for recent years will be higher than they would have been, due to the reporting change.
7. Money made available from the Vocational Education Equipment Replacement Allocation is not shown in any detail in this chapter as these are restricted funds. The funds are not included in the general operating budgets of the universities.

## FOOTNOTES

The following notes pertain to each table displaying column numbers.

- (1) Funds appropriated by the 1975 General Assembly for the 1975 76 fiscal year.
- (2) Funds appropriated by the 1976 General Assembly for the 1976 77 fiscal year.
- (3) Funds appropriated by the 1977 General Assembly for the 1977 78 fiscal year.
- (4) Funds appropriated by the 1978 General Assembly for the 1978 79 fiscal year.
- (5) Funds appropriated by the 1980 General Assembly for the 1979 80 fiscal year.
- (6) Funds appropriated by the 1980 General Assembly for the 1980 81 fiscal year.
- (7) Funds appropriated by the 1981 General Assembly for the 1981 82 fiscal year.
- (8) Funds appropriated by the 1981 General Assembly for the 1982 83 fiscal year.
- (9) Funds appropriated by the 1983 General Assembly for the 1983 84 fiscal year.
- (10) Funds appropriated by the 1984 General Assembly for the 1984 85 fiscal year.
- (11) Funds appropriated by the 1985 General Assembly for the 1985 86 fiscal year.
- (12) Funds appropriated by the 1986 General Assembly for the 1986 87 fiscal year.
- (13) Funds appropriated by the 1987 General Assembly for the 1987 88 fiscal year.
- (14) Funds appropriated by the 1988 General Assembly for the 1988 89 fiscal year.
- (15) Funds appropriated by the 1989 General Assembly for the 1989 90 fiscal year.
- (16) Funds appropriated by the 1990 General Assembly for the 1990 91 fiscal year.
- (17) Funds appropriated by the 1991 General Assembly for the 1991 92 fiscal year.
- (18) Funds appropriated by the 1991 General Assembly for the 1992 93 fiscal year.
- (19) Funds appropriated by the 1993 General Assembly for the 1993 94 fiscal year.
- (20) Funds appropriated by the 1993 General Assembly for the 1994 95 fiscal year.